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POWER OF ATTORNEY

On behalf of World Golf Systems Limited, United Kingdom corporation having a principal place of business at Axis 4 Rhodes Way, Watford, Herts, WD24 4YW, United Kingdom being the assignee and owner of all right, title and interest in the invention entitled "GOLF TEE DEVICE", for which application for Letters Patent of the United States has been made by John Scott Thirkettle and Geoffrey Emmerson, said application being identified as Attorney File No. and executed on even date herewith, I hereby appoint David F. Zinger, Registration No. 29,127; Craig C. Groseth, Registration No. 31,713; Sabrina C. Stavish, Registration No. 33,374; Todd P. Blakey, Registration No. 31,328; Lewis D. Hansen, Registration No. 35,536; Joseph E. Kovarik, Registration No. 33,005; Gary J. Connell, Registration No. 32,020; Douglas W. Swartz, Registration No. 37,739; Bruce A, Kugler, Registration No. 38,942; Robert R. Brunelli, Registration No. 39,617; Brent P. Johnson, Registration No. 38,031; Dana Harje Cardwell, Registration No. 40,638; Angela Dallas Sebor, Registration No. 42,460; Benjamin B. Lieb, Registration No. 42,801; Bradley M. Knepper, Registration No. 44,189; Miriam Drickman Trudell, Registration No. 42,499; Dennis J. Dupray, Registration No. 46,299; Kenneth C. Winterton, Registration No. 48,040; Robert D. Traver, Registration No. 47,999; Mark L. Yaskanin, Registration No. 45,246; Scott R. Bialecki, Registration No. 51,470; Christopher J. Hussin Registration No. 51,829; Craig W. Mueller, Registration No. 52,055; Mary B. Smith, Registration No. 43,512 and Paul S. Cha, Registration No. 54,022, of SHERIDAN ROSS P.C., 1560 Broadway, Suite 1200, Denver, Colorado 80202-5141, telephone number (303) 863-9700, as attorneys and agents for World Golf Systems Limited with full powers of substitution, association and revocation to prosecute the application and related U.S. and foreign applications and to transact all business in the United States Patent and Trademark Office and all foreign and international patent offices connected therewith.

Date: 3 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Ву:
	Print Name: GKOFFREY EMMIRSON
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